## 6.3 Purpose

The purpose of the Board of Assessors is to establish the full and fair value of all real estate and personal property within the Town for the purpose of ad valorem taxation.

## 6.4 Responsibility

The duties of the Board of Assessors are outlined in M.G.L. Ch 41 §24. The duties shall include, but not be limited to, assessment of all real and personal property for tax purposes, administration of motor vehicle excise taxes, maintenance of all records relating to ownership or legal status of all property within the Town, preparation of the recommendations for the tax classification distribution to be set by the Selectmen, calculations for the tax rate certification by the State Department of Revenue, and determination of filing dates for the receipt of Community Preservation Act exemption applications.

John Linz, Clerk 2011 Sheldon Moll 2012 Bruce Murphy, Chair 2013

Walter J. St. Onge III (Selectmen Liaison)

Daawd	-1	Assessors
Board	OI	Assessors

Governed by provisions found mostly in Chapter 59 of the Massachusetts General Laws, the elected three-member Board of Assessors is obligated each year to assess all real and personal property within the town at its fair cash value as of January 1, for the purpose of *ad valorem* taxation. Accordingly, the assessors and their staff develop and maintain extensive records to catalogue and assess all property within the town.